

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	V Expenditures	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	3 - Invoice Review	REVISION DATE:	July 1, 1993
SUBJECT:	Policy	PAGE:	1 of 1

INVOICE REVIEW

All invoices for materials or services purchased by state agencies must be reviewed before payment, for :

- A. Math and coding accuracy
- B. Compliance with purchasing regulations
- C. Compliance with terms of the purchase order
- D. Evidence of receipt in good condition
- E. Potential Duplicate payments
- F. Conformance with legislative and program intent

The review of invoices and vouchers should be performed by state agencies prior to the approval of payment.

Damages or Shortages in Goods Received

In the case of damages or shortages in goods received, the purchasing agent who issued the purchase order authorizing the goods should file a claim with the vendor or carrier. Purchasing agents are responsible for dictating the administrative procedure to be followed within their agency for handling claims resulting from that agency's purchasing orders. Agencies should negotiate directly with the vendor for all claims, shortages and damages resulting from purchase orders they have written.
